

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MISSOURI**

In re:) Case No. 21-40834-DRD
) Chapter 11
INTERSTATE UNDERGROUND)
WAREHOUSE and INDUSTRIAL PARK,)
INC.)
Debtor.)
)
)
)

**DEBTOR’S APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF CBIZ MHM, LLC TO PROVIDE
ACCOUNTING AND TAX SERVICES TO THE DEBTOR**

The above-captioned debtor and debtor in possession (“Debtor” or “IUW”), respectfully states the following in support of this application (this “Application”):

Relief Requested

1. By this Application, the Debtor seeks an order (the “Order”) pursuant to sections 327(a) and 329(a) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2016-3 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Western District of Missouri (the “Local Bankruptcy Rules”), authorizing the employment and retention of CBIZ MHM, LLC (“CBIZ”), effective as of July 1, 2021, to perform accounting and tax services in this chapter 11 case in accordance with the terms and conditions set forth in that certain engagement letter (the “Engagement Letter”) executed between the parties, a copy of which is attached as **Exhibit A-1** to the Anderson Declaration (defined below and annexed hereto as **Exhibit A**, and incorporated herein by reference.

Jurisdiction and Venue

2. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §157(b)(2)(A).

Background

3. The Debtor operates a network of underground storage facilities within a single location in Kansas City, Missouri. IUW houses approximately 3 million square feet of dry storage, 250,000 square feet of cooler space, and 500,000 square feet of freezer space for the storage of a variety of customer goods.

4. On July 1, 2021 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor is operating its business and managing its properties as a debtor in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No committees have been appointed or designated.

5. A comprehensive description of the Debtor’s operations and events leading to the commencement of these chapter 11 cases is set forth in the Declaration of Leslie Renee Reeder, (the “First Day Declaration”).

CBIZ’s Qualifications

6. The Debtor seeks to retain CBIZ to prepare the Debtor’s 2018 through 2020 Federal tax returns. CBIZ has significant qualifications, experience, and extensive knowledge in the fields related to providing the accounting and tax services contemplated herein. Accordingly, the Debtor has determined that CBIZ has the resources and experience necessary to perform the services contemplated herein in this chapter 11 case.

7. The Debtor seeks to employ and retain CBIZ because of CBIZ’s experience and extensive knowledge of accounting and related reporting issues. CBIZ is familiar with the relevant financial information and other data maintained by the Debtor and is qualified and well

positioned to provide the services contemplated herein to the Debtor in an efficient and cost-effective manner.

8. The Debtor believes that CBIZ's employment is in the best interests of the Debtor, its estates, and creditors.

Scope of Services

9. As set forth in further detail in the Anderson Declaration and the Engagement Letter, CBIZ has agreed to provide the Debtor with a range of services, including the preparation of the Federal income tax return(s) and any state income tax return(s) for the years ending in 2018-2020 (the "Services"). The engagement does not include the preparation of forms or calculations related to any quarterly federal or state estimated tax payment obligations or any applications for extension of time associated with these tax returns.

10. To the extent the Debtor requests that CBIZ perform additional services not contemplated by the Engagement Letter or not directly related to services detailed in the Engagement Letter, the Debtor proposes that the Debtor be permitted to file with the Court a notice of the intent to expand the scope of CBIZ's services (the "Expansion Notice"), including a copy of the applicable new Statement of Work ("SOW") or amendment to an SOW, which such Expansion Notice will be served on the U.S. Trustee and all parties who requested service pursuant to Bankruptcy Rule 2002. The Debtor proposes that the Expansion Notice will provide all parties fourteen (14) days to object to such Expansion Notice, after which time the Debtor may file with the Court a certification that no objection was filed (or that any filed objection was resolved) and the Court may enter a further order approving the Expansion Notice. Objections not resolved by the parties would then be resolved by this Court after notice and a hearing.

No Duplication of Services

11. The Debtor intends that the services of CBIZ will complement and not duplicate the services rendered by any other professional retained in this chapter 11 case. To the best of the Debtor's knowledge, CBIZ understands that the Debtor has retained and may retain additional professionals during the term of the engagement and agrees to work cooperatively with the Debtor in the Debtor's efforts to avoid duplication of effort among their professionals.

Professional Compensation

12. Pursuant to section 328(a) of the Bankruptcy Code, the Debtor requests that the Court approve the retention of CBIZ at the hourly rates expressed in the Engagement Letter and a retainer in the amount of \$10,000.

13. CBIZ's hourly rates are revised periodically in the ordinary course of CBIZ's business. CBIZ has informed the Debtor that it will advise them of any new rates once they are established if a rate change is effective during the course of this engagement.

14. In addition to the fees set forth above, the Debtor shall reimburse CBIZ for any actual, reasonable and necessary expenses incurred in connection with CBIZ's retention in these cases and the performance of the Services set forth in the Engagement Letter. CBIZ's actual, reasonable and necessary expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, report production, delivery services, and other expenses specifically related to this engagement. CBIZ will assess a 5% technology and administrative fee to cover the cost of technology, processing, and other administrative expenses. The Debtor shall also pay any potential value-added taxes, sales taxes, and other indirect taxes incurred in connection with the delivery of CBIZ's services, including any such taxes and related administrative costs that result from billing arrangements specifically requested by the Debtor.

15. CBIZ intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with this chapter 11 case, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the applicable U.S. Trustee guidelines, and any other applicable procedures and orders of the Court, on an hourly basis.

Basis for Relief

16. Section 327(a) of the Bankruptcy Code allows the Debtor to employ and retain CBIZ as a "professional person" to represent the Debtor in carrying out their duties under the Bankruptcy Code. *See* 11 U.S.C. § 327(a). A court may authorize a debtor to employ professionals that "do not hold or represent an interest adverse to the estate, and that are disinterested persons." *Id.* As discussed above and in the Anderson Declaration, the Debtor understands CBIZ to be a disinterested professional person.

17. Section 328 of the Bankruptcy Code provides, in relevant part, that a debtor "with the court's approval, may employ or authorize the employment of a professional person under section 327 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a). Thus, section 328(a) of the Bankruptcy Code permits the Court to approve the terms of CBIZ's engagement as set forth in the Engagement Letter.

18. As recognized by numerous courts, Congress intended section 328(a) of the Bankruptcy Code to enable Debtor to retain professionals pursuant to specific fee arrangements to be determined at the time of the Court's approval of the retention, subject to reversal only if the terms are found to be improvident in light of "developments not capable of being anticipated at the time of the fixing of such terms and conditions." 11 U.S.C. § 328(a). *See Donaldson, Lufkin & Jenrette Sec. Corp. v. Nat'l Gypsum Co. (In re Nat'l Gypsum Co.)*, 123

F.3d 861, 862-63 (5th Cir. 1997) (“If the most competent professionals are to be available for complicated capital restructuring and the development of successful corporate reorganization, they must know what they will receive for their expertise and commitment.”).

19. The terms and conditions of the Engagement Letter were negotiated by the Debtor and CBIZ at arm’s length and in good faith. The Debtor and CBIZ respectfully submit that the terms of CBIZ’s retention are customary and reasonable for the services provided, both out of court and in comparable chapter 11 cases, and in the best interests of the Debtor’s estates, creditors, and all parties-in-interest.

No Prior Request

20. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, the Debtor respectfully requests entry of an order (a) granting the relief requested herein and (b) granting such other relief as is just and proper.

Dated: September 2, 2021
Kansas City, Missouri

Respectfully submitted,

ARMSTRONG TEASDALE LLP

/s/ Pamela Putnam

Pamela Putnam, MO 61158
2345 Grand Blvd. Suite 1500
Kansas City, MO 64108
Telephone: (816) 221-3420
Facsimile: (816) 221-0786
Email: pputnam@atllp.com

- and -

Richard W. Engel, Jr., MO 34641
Erin M. Edelman, MO 67374 (admitted pro hac vice)
ARMSTRONG TEASDALE LLP
7700 Forsyth Boulevard, Suite 1800
St. Louis, Missouri 63105
Telephone: (314) 621-5070
Facsimile: (314) 612-2239
Email: rengel@atllp.com
Email: eedelman@atllp.com

Proposed Counsel to the Debtor

EXHIBIT A

ANDERSON DECLARATION

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MISSOURI**

In re:) Case No. 21-40834-DRD
) Chapter 11
INTERSTATE UNDERGROUND)
WAREHOUSE and INDUSTRIAL PARK,)
INC.)
Debtor.)
)
)
)

**DECLARATION OF BEN ANDERSON IN SUPPORT OF
DEBTOR’S APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF CBIZ MHM, LLC TO
PROVIDE ACCOUNTING AND TAX SERVICES TO THE DEBTOR**

I, Ben Anderson, under penalty of perjury, declares as follows:

1. I am a managing director of the firm of CBIZ MHM, LLC LLP (“**CBIZ**”), which has an office at 700 w. 47TH Street, Suite 1100, Kansas City, MO 64112. I am duly authorized to make and submit this declaration (the “**Declaration**”) on behalf of CBIZ MHM, LLC in accordance with section 327(a) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 20 14(a) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) in support of the *Debtor’s Application for Entry of an Order Authorizing the Retention and Employment of CBIZ MHM, LLC to Provide Accounting and Tax Services to the Debtor* (the “**Application**”).

2. The Debtor seeks to retain CBIZ to provide assistance with certain accounting issues and tax services affecting the Debtor pursuant to the terms and conditions set forth in that certain engagement letter (the “**Engagement Letter**”) between CBIZ and the Debtor, a copy of which is attached hereto as Exhibit A-1.

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of CBIZ or its affiliates.

4. CBIZ is a public accounting firm with offices across the United States. CBIZ has significant experience in providing attest services in large and complex chapter 11 cases on behalf of Debtor throughout the United States. Such experience renders CBIZ well-qualified and able to provide services to the Debtor during the pendency of this chapter 11 case (the “**Chapter 11 Cases**”). CBIZ’s services fulfill an important need and are not provided by any of the Debtor’s other professionals.

5. Subject to the foregoing, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, CBIZ, nor any partner, principal, or managing director of CBIZ that is anticipated to provide the services for which CBIZ is to be retained (the “**Engagement Partners/Principals/Managing Directors**”) holds any interest adverse to the Debtor; and (b) CBIZ and the Engagement Partners/Principals/Managing Directors have no relationship to the Debtor, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtor in the Chapter 11 Case, except as stated herein or in any attachment hereto.

6. In connection with its proposed retention by the Debtor, CBIZ undertook a search to determine and to disclose whether it or its affiliates is or has been employed by or has other relationships with the Debtor or their affiliates, subsidiaries, directors, or officers, or any of the Debtor’s significant creditors, customers, equity security holders, professionals, or other entities with significant relationships with the Debtor (the “**Potential Parties-in-Interest**”), whose specific names were provided to CBIZ by the Debtor. To check upon and disclose possible relationships

with significant Potential Parties-in-Interest in the Chapter 11 Cases, CBIZ researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtor or significant Potential Parties-in-Interest.

7. CBIZ and/or its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtor or other Potential Parties-in-Interest. Accordingly, CBIZ and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services in matters unrelated to the Chapter 11 Cases to certain of the Potential Parties-in-Interest. From time to time, CBIZ and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtor and various other parties potentially adverse to the Debtor in matters unrelated to the Chapter 11 Case, except as set forth herein or in the attachments hereto. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to CBIZ and/or its affiliates and the Engagement Partners/Principals/Managing Directors in matters unrelated to the Chapter 11 Case. A listing of such parties is attached to this Declaration as Schedule 1.

8. CBIZ believes that the relationships described herein or reflected on Schedule 1 have no bearing on the services for which CBIZ's retention is being sought by the Debtor in the Chapter 11 Case. Furthermore, such relationships do not impair CBIZ's disinterestedness, and CBIZ does not represent an adverse interest in connection with the Chapter 11 Case.

9. Despite the efforts described above to identify and disclose CBIZ's connections with the significant Potential Parties-in-Interest in the Chapter 11 Case, because CBIZ is a nationwide firm with many employees, CBIZ is unable to state with certainty that every client

relationship or other connection has been disclosed. In this regard, if CBIZ discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

10. To the best of my knowledge, based on the internal search discussed above, CBIZ has determined that certain relationships should be disclosed as follows:

- a. CBIZ and/or its affiliates provide services in matters unrelated to the Chapter 11 Cases to certain of the Debtor's largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on Schedule 1.
- b. In the ordinary course of its business, CBIZ and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the Chapter 11 Case. For example, from time to time, CBIZ and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- c. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with CBIZ or its affiliates in connection with matters unrelated to the Chapter 11 Cases.
- d. CBIZ may have provided and may continue to provide audit services to certain Potential Parties-in-Interest and/or their affiliates in matters unrelated to these Chapter 11 Cases. In its capacity as independent auditor, CBIZ also may provide such clients with ordinary course auditing services and conducts typical audit procedures that may arise from such Potential Parties-in-Interests' business arrangements with the Debtor.

11. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of CBIZ or its affiliates who are anticipated to provide services to the Debtor and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the United States Trustee, the Assistant United States Trustee for the Western District of Missouri, and the attorney therefor assigned to the Chapter 11 Case.

12. Except as may be disclosed herein, to the best of my knowledge, information, and belief, CBIZ and the Engagement Partners/Principals/Managing Directors do not hold or

represent any interest adverse to the Debtor, and I believe that CBIZ and the Engagement Partners/Principals/Managing Directors are “disinterested persons” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

13. As set forth more fully in the Engagement Letter, CBIZ has agreed to prepare Federal tax returns for the years 2018 through 2020.

14. CBIZ’s retention by the Debtor is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements, set forth in the Engagement Letter. Pursuant to the terms of the Engagement Letter, CBIZ agrees to bill the Debtor based on the hourly rates set forth in the table below:

Professional Level	Hourly Rates
Partner / Principal	\$600
Managing Director	\$600
Senior Manager	\$265
Manager	\$205
Senior	\$185
Staff	\$150

15. CBIZ also requests a retainer in the amount of \$10,000. CBIZ MHM, LLC acknowledges that CBIZ must file fee applications pursuant to 11 U.S.C. § 328 and receive Court approval of such fee applications prior to payment from the retainer.

16. In addition to the fees set forth above, actual, reasonable and necessary expenses, including travel, report production, delivery services, and other expenses incurred in providing CBIZ’s services will be included in the total amount billed.

17. CBIZ intends to file interim and final fee applications for the allowance of compensation for the services rendered and reimbursement of expenses incurred in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local

Rules, and any applicable orders of the Court, including the Interim Compensation Order and the Order granting this application (to the extent compliance is not waived as requested below), and/or any guidelines issued by the Office of the U.S. Trustee.

18. CBIZ requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter, consistent with any administrative orders, if any, that would apply to interim payments. I understand that all payments rendered pursuant to CBIZ's retention by the Debtor must be approved by an order of this Court and based upon the filing by CBIZ of appropriate interim and final applications for allowance of compensation and reimbursement of expenses.

19. CBIZ has received no promises regarding compensation in the Chapter 11 Case other than in accordance with the Bankruptcy Code and as set forth in this Declaration. CBIZ has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the Chapter 11 Case.

20. CBIZ understands that the Debtor has retained and may retain additional professionals during the term of the Engagement Letter, and CBIZ agrees to work cooperatively with the Debtor to avoid unnecessary duplication of services.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 2, 2021

/s/ Ben Anderson
Ben Anderson
Managing Director
CBIZ MHM, LLC

Schedule 1

Potential Parties in Interest

Potential parties-in-interest or their affiliates for whom CBIZ MHM, LLC or its affiliates has provided or is currently providing services in matters unrelated to the Chapter 11 Cases, except as set forth above, or with whom such parties have other relationships, including banking relationships.

[None]

EXHIBIT A-1



CBIZ MHM, LLC

700 W 47th Street, Suite 1100
Kansas City, MO 64112
Ph: 816.945.5500 ▪ Fx: 816.897.1280

Interstate Underground Warehouse and Industrial Park Inc.
Leslie Reeder
82001 East 23rd Street
Kansas City, MO 64129

Dear Leslie:

CBIZ MHM, LLC ("CBIZ MHM", "we" or "us") is pleased to provide **Interstate Underground Warehouse & Industrial Park Inc.** ("you") with professional tax return preparation services for the years ended 2018 - 2020. This engagement letter, and the attached Standard Terms and Conditions of Services ("STC"), embodies the entire agreement ("Agreement") with you regarding CBIZ MHM's tax return preparation services. Please review this Agreement, sign a copy of it where indicated below, and return the signed Agreement to us.

This Agreement is binding on all persons and entities for whom these services are rendered pursuant to this Agreement, and each signatory below represents and warrants that he or she has the legal power and authority to act on behalf of and to bind those persons and entities.

Tax Return Preparation Services

We will prepare the Federal income tax return and any state income tax return(s) that we have specified in "Schedule 1" attached at the end of this letter (regardless of whether this is for one person or entity or for multiple persons or entities (including subsidiaries), or any combination thereof). If you would like us to prepare additional returns (e.g., other states, gift or excise tax), or prepare any returns for related taxpayers not contemplated by this Agreement, please include such returns and additional taxpayers on the attached "Schedule 2" and return it to us with your signed Agreement. If you choose to add taxpayers, jurisdictions or other types of returns, this will increase the amount of our fees and expenses described below.

We will advise you if we believe, based on the information you provide us, an income or franchise tax return should be filed in any other jurisdiction, but we will not prepare any such tax return without your approval. It is important that you inform us of any new or expanded activities that could trigger filing requirements in additional state(s), such as the acquisition of property or the hiring of employees in a new state. Activities of a pass-through entity in which you are an owner, partner, member or beneficiary may also trigger additional state tax filings, so please contact us if you have acquired an interest in a new pass-through entity over the past year.

This engagement does not include the preparation of:

- (a) Forms or calculations related to any quarterly federal or state estimated tax payment obligations (or similar withholding obligations) associated with the tax returns covered by this engagement letter; or
- (b) Forms or calculations related to any federal or state applications for extension of time to file the tax returns covered by this engagement letter.

We will prepare these forms or calculations upon request, or we may contact you to discuss the preparation of these forms or calculations. Our fees for the preparation of these forms or calculations are not included in any fees quoted in this engagement letter and will be billed at our hourly rates. As a courtesy to you, we may prepare federal or state applications for extension of time to file the tax returns covered by this engagement letter at our discretion when such forms reflect no amount due and are limited in number ("zero extension forms").

Page 2

Because of their special purpose, nature and format, income tax returns do not constitute financial statements prepared in accordance with generally accepted accounting principles. The tax returns should be used only for income tax purposes and must not be used as a substitute for financial statements. Tax return preparation services do not constitute accounting or auditing services and are not designed to discover fraud, defalcations or other irregularities, should any exist.

We will use our professional judgment in resolving issues regarding reporting positions on your returns whenever the tax law is unclear or uncertain, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor, as long as it is consistent with the law and our professional duties and obligations. We are prohibited from signing any tax return containing a tax position that in our professional judgment does not conform to the applicable laws and standards of our profession. Should you ask us to sign a tax return that contains such a position, we reserve the right to cease work on your returns, and we accept no responsibility for any damages that may occur as a result. We cannot provide any assurance that any tax positions taken will not be challenged, and if challenged, that the taxing authority will not be successful. If a taxing authority contests a position taken on your returns, it may assess additional tax, interest and penalties, for which we assume no responsibility. There are numerous tax credits, exclusions and deductions for which a detailed review of business or investment activities would be required to determine their availability. Such a detailed review is beyond the scope of services of this Agreement. If you would like us to undertake a detailed review of your activities to identify tax credits, exclusions or deductions, please contact us to discuss the terms of an engagement for these services. For the sake of clarity, should CBIZ MHM agree to respond to inquiries from you or a third-party auditor in connection with any type of vendor audit, examination, verification, "cold comfort letter" or other review (a "Vendor Audit"), you agree to pay CBIZ MHM for all of our time, billed at our then current rates, and expenses incurred in responding to such Vendor Audit.

We will prepare your tax returns based on the information that you provide. You represent and warrant that the information you are supplying to us is accurate and complete to the best of your knowledge as required for the preparation of complete and accurate tax returns. You have final responsibility for the tax returns and, therefore, you should review them carefully before you sign them. You should retain all documents that form the basis for the information presented on your tax returns. Please refer to Sections D and L of the STC for additional information.

Any tax advice we offer in conjunction with the preparation of your tax returns ("tax advice") is based on our assumption (without independent verification) that all of the representations and all of the originals, copies, and signatures of documents reviewed by us are accurate, true, and authentic. Our tax advice is based on the law, regulations, cases, rulings, and other tax authority in effect as of the date the services were rendered. If there are subsequent changes in or to the foregoing tax authorities (for which we shall have no responsibility to advise you), such changes may result in our advice being rendered invalid or may necessitate (upon your request) a reconsideration of the advice.

In addition to the professional fees discussed below, you agree to reimburse us for our direct and reasonable out-of-pocket expenses related to travel and any required or other approved expenditures incurred in connection with our services. We will also assess a 5% technology and administrative fee to cover the cost of technology, processing, and other administrative expenses. Please refer to Section E of the STC for additional information regarding fees.

Our fees for these tax services will be based upon our prevailing hourly rates, the time required for work performed, the complexity of any technical issues addressed, the need to confirm information or to perform bookkeeping work as a precondition to tax return preparation.

Page 3

Additional Tax Services

You are providing your primary contact, financial and business information in order to permit CBIZ MHM to offer you tax and business suggestions when CBIZ MHM deems it appropriate or advantageous to you. You confirm that this service, while creating no duty on the part of CBIZ MHM, is a benefit to you that is separate from and in addition to any tax return preparation services.

While it is our intention to suggest tax and business ideas or services to you, this engagement generally does not include the rendering of any specific tax consulting services. However, we may provide, at your request, limited tax consulting services including, but not limited to, tax projections, responding to inquiries or tax examinations by any governmental agency or tax authority, assisting you in maintaining your accounting and depreciation records, reviewing proposed or completed transactions, or tax research in connection with these matters. These limited consulting services will be subject to the STC and our fees for these additional services will be based upon our prevailing hourly rates effective at the time the services are provided, the time required for work performed, the complexity of any technical issues addressed unless otherwise agreed to by both parties.

If you ask us to perform other services that are not covered by this, or any other, engagement letter, you agree that any such engagements or services performed as a result of such requests will be subject to the STC.

Assessing the Impact of New Legislation (Tax Cuts and Jobs Act, Families First Coronavirus Response Act (FFCRA), and Coronavirus Aid, Relief and Economic Stimulus Act (CARES Act))

Recently enacted legislation like the TCJA (2017), the FFCRA and the CARES Act (2020) will likely have an impact on the scope of services provided in this engagement. Due to the complexity and ambiguity of numerous TCJA, FFCRA and CARES Act provisions, the IRS will continue to issue new rules and guidance on a regular basis. As a result, there may be aspects of the TCJA, FFCRA, the CARES Act, any legislation enacted after the date of this letter, and interpretive guidance that will affect your 2020 or fiscal year taxes.

We are happy to help you assess the impact of these enactments on your personal or business activities, including modeling hypothetical scenarios and preparing any required calculations and filings resulting therefrom. Unless otherwise indicated, these services are beyond the scope of any tax return preparation or consulting services described herein. If you request such services, we will bill you for the services at our prevailing hourly rates. Such services will be subject to the STC.

Conditions and Limitations

To assist you in understanding the scope of our services and other matters related to our preparation of your tax returns, we have attached a copy of our STC. All of our tax return preparation services are expressly subject to these conditions and limitations, and by signing below, you agree to them.

If this letter accurately describes the arrangement for our services to you, please sign the enclosed copy of this letter and return it to us along with a retainer fee in the amount of \$10,000, which will be utilized as work is completed. This retainer fee will need to be replenished as the balance reaches \$1,000.

We want to thank you for using CBIZ MHM, LLC and look forward to a long and mutually satisfying relationship.

Very truly yours,



Ben Anderson, Managing Director
CBIZ MHM, LLC

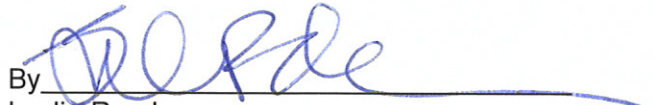


Keane Crowder, Senior Manager
CBIZ MHM, LLC

Page 4

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Interstate Underground Warehouse and Industrial Park Inc.

By 
Leslie Reeder
Date 9th September 2021

Page 5

Schedule 1
(Initial List of Tax Returns to be Prepared)

Taxpayer	Tax Returns
Interstate Underground Warehouse and Industrial Park Inc.	Federal form 1120 and necessary State forms

Schedule 2
(Additional Tax Returns to be Prepared, List Here)

Taxpayer	Additional Tax Returns

STANDARD TERMS AND CONDITIONS OF SERVICES

A. Services. These Standard Terms and Conditions of Services ("STC") and the engagement letter to which these terms are appended constitute the entire agreement between you and CBIZ MHM for the tax services to be rendered (the "Agreement"). As used herein, the term "tax services", includes only the tax services as described in the attached engagement letter. All decisions in connection with the implementation of CBIZ MHM's tax services in connection with this engagement shall be your responsibility. The tax services contemplated by this Agreement are not intended to include any Personal Financial Planning Services as defined in the AICPA's *Statement on Standards in Personal Financial Planning Services*. Furthermore, unless explicitly described in the Engagement Letter and agreed to by CBIZ MHM, our services do not include providing any opinion, attestation, certification, advice, or guidance regarding your technical or functional cybersecurity systems, programs, policies or procedures, or any method you employ for using, storing, transmitting, or protecting sensitive information. If you desire such services, they may be provided under a separate agreement. Unless otherwise prohibited by law, your submission of your income tax information to us constitutes acceptance of the engagement letter and STC for this engagement.

B. Third Parties and Internal Use. Except as otherwise agreed, all tax services hereunder shall be solely for your internal purposes and use, and this engagement does not create privity between CBIZ MHM and any person or party (a "third party") other than you. This engagement is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the tax services provided by CBIZ MHM. In order to protect CBIZ MHM from any unauthorized reliance or claims, you further agree that the tax services provided by CBIZ MHM shall not be distributed, made available, circulated, or quoted to or used by any third party without the prior written consent of CBIZ MHM. However, nothing in this paragraph shall be construed as limiting or restricting such disclosure for your tax return filing purposes. You agree to hold CBIZ MHM harmless from any claims or liability that may arise out of or result from your disclosure of, or from CBIZ MHM complying with your request to disclose or share, your information with third-parties.

C. Confidentiality. CBIZ MHM will maintain the confidentiality of your confidential information. CBIZ MHM will use reasonable precautions to protect your Confidential Information, but we have no obligation to employ any measures that you do not regularly employ in protecting your Confidential Information. Except as provided in the following sentence, "Confidential Information" means (i) information contained in your internal financial and business records, (ii) "tax return information" as defined in Treasury Regulation § 301.7216-1(b)(3), and (iii) other information concerning you or your business that is marked "confidential" or otherwise identified as "confidential" in writing at the time of disclosure. Confidential Information does not include information (i) that is or becomes publicly available or generally known to persons in your industry without breach of our obligations under this section or (ii) received by us after the termination of the Engagement Letter.

We may disclose your confidential information to our employees, independent contractors and affiliates, including their employees and independent contractors, as necessary to provide our services. You authorize CBIZ MHM to engage such affiliates and third parties to provide services on our behalf and, in this context, provide them with access to your confidential information. Without limiting the foregoing, we may in certain circumstances disclose your confidential information to software vendors for the purpose of obtaining technical support in the course of providing services to you, but it is our policy to require these vendors to maintain the confidentiality of confidential information disclosed to them. We may also disclose confidential information if required by a court or governmental agency, but we will use commercially reasonable efforts to inform you, unless prohibited by law, prior to disclosure. To protect your confidential information, you agree that you will not disclose any confidential information to us except as we request or as necessary for us to provide our services.

We may use subcontractors, which may be located outside the U.S., to assist us in the process of preparing your tax returns. We have only one subcontractor located outside the U.S., SurePrep, LLC, who provides us with a dedicated team of professionals to assist in serving you. CBIZ MHM is sensitive to concerns regarding the handling of personal and confidential information and can share further information regarding how we and our subcontractors protect your information upon request. In order to safeguard the confidentiality of client

Page 8

information, both CBIZ MHM and any subcontractors we may use have established internal policies, procedures and controls designed to maintain data security and protect privacy. We will not utilize a subcontractor without a written confidentiality agreement in place to prevent the unauthorized release of client information.

We may disclose the Information to any company, or any employee of such company, that is owned or controlled, directly or indirectly, by CBIZ, Inc. ("Affiliate"). We may use the information you provide to us in connection with this engagement ("Information") for a number of purposes in our efforts to provide you with access to the different types of services offered by our Affiliates, including where appropriate, tax consulting, general business consulting, retirement or estate planning, business succession, asset acquisition or disposition, payroll, benefits, insurance, wealth management and investing, human resources, accounting, valuation, internal audit, mergers and acquisitions, and technology consulting, or to prepare subsequent years' engagement letters. You have the right to limit the Information you wish to have used or disclosed. We may use the Information to compile lists in order to provide you with tax or business information, newsletters or other correspondence determined from the Information to be relevant to you or your industry, and information on other products or services offered by our Affiliates. We may also use and disclose the Information as subsequently requested or directed by you. We will not disclose Information to any person who is not an Affiliate without obtaining a separate consent to such disclosure except (a) as otherwise specifically provided herein, or (b) at your request or direction. Unless you specify otherwise, the consent to the use and disclosure of the Information provided herein will be valid until the statute of limitations to assess any tax by the Internal Revenue Service with respect to the tax return has expired.

Periodically, we may perform benchmarking studies on an industry basis to provide additional value-added information to our clients. You consent to our sharing of your confidential information with third parties for this purpose. Such benchmarking studies will be general in nature and the information provided will not contain any identifying features that can be attributed to you.

D. Client Responsibilities. You are responsible for making financial records and related information available to us to provide the tax services described herein, but you agree to provide only the information that is necessary and that we request. CBIZ MHM shall be entitled to assume, without independent verification, the accuracy of all representations, assumptions, information and data that you and your representatives provide to CBIZ MHM. All assumptions, representations, information and data to be supplied by you and your representatives will be complete and accurate to the best of your knowledge. You represent and warrant that you maintain proper records and otherwise satisfy the criteria to claim and substantiate deductions for meals, entertainment, travel, gifts, charitable contributions, and vehicle use (if applicable) as required by federal law. The rules for charitable contributions continue to grow more onerous. Consult the most recent versions of IRS Publications 526 and 561 if you have questions, or consult with us. CBIZ MHM may use information and data furnished by others; however, CBIZ MHM shall not be responsible for, and CBIZ MHM shall provide no assurance regarding, the accuracy and completeness of any such information or data.

Except as specifically provided herein, CBIZ MHM shall not assume any responsibility for any financial reporting with respect to the tax services provided hereunder. You acknowledge and understand that CBIZ MHM is providing no attest services of any kind, scope or nature whatsoever, as part of this engagement. CBIZ MHM shall have no responsibility to address any legal matters or questions of law in connection with this engagement. See section C above for additional information regarding confidentiality.

You shall cooperate with CBIZ MHM in the performance by CBIZ MHM of its tax services hereunder, including, without limitation, providing CBIZ MHM with reasonable facilities and timely access to data, information, and your personnel. You shall be responsible for the performance of your personnel and agents and for the accuracy and completeness of all data and information provided to CBIZ MHM for purposes of the performance by CBIZ MHM of its tax services hereunder.

E. Fees and Payment. Our invoices for these tax services will be rendered each month as work progresses and are payable on presentation. If properly submitted invoices are not paid within 30 days of the invoice date, a late charge may accrue at the lesser of (i) 1% per month or (ii) the highest rate allowable by law. Without limiting its rights or remedies, CBIZ MHM shall have the right to halt or terminate entirely its tax services until full

Page 9

payment is received on such past due invoices. In the case of nonpayment, you will be liable for any and all costs and fees incurred by CBIZ MHM to collect the fees contemplated herein. The failure of CBIZ MHM to exercise its right to suspend or terminate work shall not constitute a waiver by CBIZ MHM of any right or remedy, and CBIZ MHM will bear no liability to you if work is suspended or terminated because of nonpayment. In the event of a termination of this engagement pursuant to section F below, you agree to compensate CBIZ MHM for tax services performed and expenses incurred through the effective date of termination. All outstanding bills will be paid in full prior to the release of any information or prior to final product or service delivery, unless other arrangements to pay your bill have been agreed upon. You and CBIZ MHM agree to submit all fee disputes to resolution by arbitration in accordance with the rules of the American Arbitration Association. You waive the right to make counterclaims in the arbitration of such fee disputes and such arbitration shall be binding and final, as permitted by the law of the applicable jurisdiction. For the sake of clarity, you may still raise counterclaims in a separate action in accordance with the terms of Section O. In agreeing to arbitration, both parties acknowledge that in the event of a dispute over fees, each party is giving up the right to have the dispute decided in a court of law before any judge or jury and instead is accepting the use of arbitration for resolution.

F. Term. This engagement shall conclude on the completion and delivery of CBIZ MHM's tax services hereunder. This engagement may be terminated by either party at any time by giving written notice to the other party not less than 10 business days before the effective date of termination. The following sections of this Agreement will survive completion of the Services or its earlier termination, and will apply to any and all services provided by CBIZ MHM in the future, unless and until these STC are superseded by a new Engagement Letter and STC: Confidentiality, Third Parties and Internal Use, Property and Record Retention, Employment Offers to Our Personnel, Dispute Resolution and Jury Trial Waiver, Governing Law and Severability, Fees and Payment, Limitation on Damages, Indemnification and such other provisions of this Agreement which by their nature are intended to survive.

G. General. This Agreement forms the entire agreement between the parties relating to the services, and replaces and supersedes any previous proposals, correspondence, understandings or other communications whether written or oral, unless specifically incorporated by this Agreement. This Agreement may only be amended or modified in a writing executed by both parties. These STC may be incorporated by reference into, and shall therefore become a part of, any subsequent letter of reengagement. Should our STC change in subsequent years, we will notify you of those changes and solicit your agreement thereto. Such changes will then be considered an enforceable part of this Agreement from that point forward. Handwritten changes to this Agreement will have no effect and will not constitute a counteroffer. This agreement shall be binding on all transferees, successors and assigns of both CBIZ MHM and you. Neither party shall be liable to the other for any delay or failure to perform any of the services or obligations set forth in this Agreement due to causes beyond its reasonable control. Each party acknowledges that this was a negotiated contract, and as a result, no part of this contract shall be construed against either party based on drafting of the contract. If any provision of this Agreement is determined to be invalid under any applicable statute or rule of law, it is to that extent to be deemed omitted, and the balance of the Agreement shall remain enforceable. For evidentiary purposes, an electronic scan (e.g., PDF file) of this executed Engagement Letter and these STC shall be deemed by the parties to be a true, authenticated document which is admissible into evidence.

No delay or omission by either party in exercising any right or power shall impair such right or power or be construed to be a waiver. A waiver by either party of any of the covenants to be performed by the other or any breach thereof shall not be construed to be a waiver of any succeeding breach or of any other covenant. No waiver or discharge shall be valid unless in writing and signed by an authorized representative of the party against whom such waiver or discharge is sought to be enforced.

You acknowledge and agree that you will be solely responsible for any and all applicable sales tax due in connection with the services provided under this Agreement.

These STC contemplate that this engagement may involve the preparation of multiple returns for multiple parties, and those parties may be any combination of individuals, trusts, or entities. If the only tax services covered by this engagement are being offered exclusively to individuals, trusts or entities, these STC should be interpreted

Page 10

accordingly. The person signing the engagement letter represents and warrants that he or she has express authority to bind any individual, trust or entity for whom services are being rendered under this engagement to the terms of this engagement letter and to these STC. Furthermore, Signatory warrants and represents that he or she will provide a copy of the attached "NOTICE OF PRIVACY PRACTICES CBIZ, INC. and its subsidiaries" to each person identified herein for whom we are preparing a Form 1040.

The use of the singular or plural may be used herein for ease of presentation, but should be read to include the other where appropriate.

It is common practice for professional service firms such as ours, in discussions with prospective clients, to make reference to prior work, and we would like to have the opportunity to do so with respect to this assignment. Unless you inform CBIZ MHM to the contrary, on completion of this assignment we understand that we will be entitled to make reference to having undertaken it, including a brief description of its objectives, in CBIZ MHM newsletters and publications and discussions with third parties regarding work opportunities.

H. Foreign Account / Relationship Reporting. Any U.S. citizen or resident (including individuals, corporations, partnerships, trusts and estates) who has a financial interest in, or signature or other authority over, "foreign financial accounts" with an aggregate value exceeding \$10,000 at any time during the prior calendar year, is required to report that relationship to the U.S. Department of the Treasury on FinCEN Form 114, Foreign Bank and Financial Accounts Report (FBAR). Filing requirements also apply to those with direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign financial accounts of its own. Because persons with a financial interest and persons with signature authority are required to submit filings, a single account may require multiple filings. For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. FinCEN Form 114 must be filed electronically by April 15, but the due date of the filing can be extended until October 15.

"Foreign financial accounts", for purposes of this requirement, are financial accounts located in a foreign jurisdiction and may include, but are not limited to, bank accounts, mutual funds, securities or brokerage accounts, life insurance, credit cards, retirement plans and interests in partnerships, trusts or other pass-through entities having foreign accounts.

In addition, the Internal Revenue Service also requires information reporting under applicable Internal Revenue Code sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you fall into one of the categories enumerated below, or if you have any direct or indirect foreign interests, you may be required to file applicable IRS forms.

- You are an individual or entity with ownership of foreign financial assets and meet the specified criteria (Form 8938);
- You are an officer, director or shareholder with respect to certain foreign corporations (Form 5471);
- You are a foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472);
- You are a U.S. transferor of property to a foreign corporation (Form 926);
- You are a U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A); or
- You are a U.S. person with interests in a foreign partnership (Form 8865).

Failure to timely file the appropriate forms with the U.S. Department of the Treasury and the Internal Revenue Service may result in substantial monetary penalties. By signing this Agreement, you accept responsibility for informing us if you believe that you may have foreign reporting requirements with the U.S. Department of the Treasury and/or Internal Revenue Service. We assume no liability for penalties associated with the failure to file, or untimely filing, of any of these forms.

Page 11

We are able to assist you in the preparation of these filings if you request. These services are beyond the scope of normal tax return preparation and, unless we prepared these forms for you last year, these services will result in an additional fee beyond what is otherwise quoted in this Agreement.

I. Independent Contractor. It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is, nor shall be considered to be, an agent, partner, joint venturer, or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation of behalf of, or in the name of, the other.

J. Employment Offers to Our Personnel. During the term of this Agreement and for a period of one year thereafter, the parties agree not to hire, solicit, or attempt to solicit, whether directly or indirectly, the services of any staff, employee, consultant, or subcontractor of the other party without the prior written consent of that party. Violation of this provision shall, in addition to other relief, require the breaching party to compensate the non-breaching party with 100 percent of the solicited person's annual compensation.

K. Safe Environment. You agree that in any circumstances wherein CBIZ MHM personnel are required to work at any premises or location operated or controlled by you, you will take all actions and precautions necessary to ensure that your premises are free from all known or reasonably foreseeable safety hazards, and all forms of harassment and discrimination.

L. Property and Record Retention. The workpapers and files which CBIZ MHM generates in connection with this engagement are the property of CBIZ MHM. We do not retain any original client records and will return those to you at the completion of this engagement. It is your responsibility to retain and protect your records for possible future use, including, but not limited to, potential examination by any government or regulatory agencies. All CBIZ MHM workpapers and files will be retained pursuant to CBIZ MHM's document retention policy. Your need to retain documents may differ from the CBIZ MHM document retention policy for a myriad of legal reasons having nothing to do with this engagement. Accordingly, you should contact your own legal counsel should you have a question about document retention.

M. Electronic Communication. In the interest of facilitating our services to you, we may communicate by facsimile transmission or by sending electronic mail over the Internet. Such communications may include information that is confidential to you. Our firm employs measures in the use of facsimile machines and computer technology designed to maintain data security. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, we have no control over the unauthorized interception of these communications once they have been sent.

Should you request that we use a public or third-party electronic file transfer service in connection with this engagement, you acknowledge that CBIZ MHM makes no representations or warranties regarding the security of data transmitted to and from, or stored by, that public or third-party electronic file transfer service. CBIZ MHM may require you to execute a written waiver in order to use such a third-party service. You agree that CBIZ MHM is not responsible for any loss, or unauthorized interception, of data transmitted to and from, or stored by, that public or third-party electronic file transfer service.

N. Governing Law and Severability. These STC, the engagement letter to which these terms are appended, and any and all claims relating to or arising out of this Agreement or related to CBIZ MHM's services, whether sounding in contract, tort, or otherwise, shall be governed by, and construed in accordance with, the laws of the state of Ohio. If any provision of this Agreement is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this Agreement.

O. Dispute Resolution and Jury Trial Waiver. Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, you agree that, notwithstanding any applicable statute

of limitations, you must file any claim based on this engagement in court within twenty four (24) months after performance of our services under the relevant engagement.

If any dispute, controversy or claim arises in connection with the performance or breach of this agreement, except with respect to the nonpayment or collection of CBIZ MHM's fees, either party may, upon written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy.

Each party may disclose any facts to the other party or to the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during negotiations. The mediator may not act as a witness for either party in any subsequent arbitration between the parties.

The mediation proceedings will conclude within sixty days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties. If the parties cannot resolve a dispute not related to fees through mediation, either party may pursue action in a court of competent jurisdiction as set forth in Section N of these STC.

Unless otherwise prohibited by law or applicable professional standard each of the parties irrevocably, voluntarily and knowingly waives its right to a jury trial of any claim or cause of action based upon or arising out of this agreement or any dealings between the parties hereto relating to the subject matter hereof. The scope of this waiver is intended to be all-encompassing. It includes any and all disputes that may be filed in any court and that relate to the subject matter of this agreement, including, but not limited to, contract claims, tort claims, breach of duty claims and all other common law and statutory claims. It also includes any and all such claims that may be brought against CBIZ MHM, its affiliates and any of their respective personnel, current or former.

P. Limitation on Damages. Unless otherwise prohibited by law or applicable professional standard, you agree that CBIZ MHM, any entity related to it and their respective personnel, current or former, shall not be liable to you for any claims, liabilities, or expenses relating to this engagement for an aggregate amount in excess of the fees paid by you to CBIZ MHM pursuant to this engagement, except to the extent finally judicially determined to have resulted from the bad faith or intentional misconduct of CBIZ MHM. Unless otherwise prohibited by law or applicable professional standard, in no event shall CBIZ MHM, any entity related to it or their respective personnel, current or former, be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to this engagement. This limitation on liability provision shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), professional standard, or otherwise.

Q. Inherent Conflicts of Interest: CBIZ MHM cannot represent a client when there is a significant risk that the representation of one or more clients will be materially limited by the practitioner's responsibilities to another client, for example (a "conflict of interest"), unless all affected parties have waived the conflict of interest in writing. In some very common situations there are inherent potential conflicts of interest between or among clients and others. For example, an entity, such as a corporation, partnership or limited liability company, has potential conflicts of interest with its respective shareholders, partners or members, board members, officers, management team or employees (collectively "Executives"). Conflicts are present in almost any financial decision of the entity; for example, certain tax elections required to be made by the entity may not benefit all Executives equally, or decisions to make capital improvements, borrow money or admit new owners may have a financial impact on existing Executives. Another example of common inherent conflicts of interest exist between or among estates, trusts or similar entities represented by a fiduciary ("Estate") or a person engaged in succession planning or other disposition of assets ("Grantor"), and the respective primary and contingent beneficiaries ("Beneficiaries"). Tax elections, return positions, or other decisions regarding assets or investments may be required to be made by the Estate, and those elections, positions or decisions may not benefit all

Beneficiaries equally. It is common for CBIZ MHM to provide tax advice and prepare tax returns for both entities and Estates, and their Executives or Beneficiaries. If CBIZ MHM represents multiple parties in any of the situations described, you hereby acknowledge such conflicts of interest and agree that CBIZ MHM can advise and prepare tax returns for those entities, Estates, Executives or Beneficiaries, as well as perform the services described in this engagement letter on your behalf. Furthermore, in addition to tax compliance and consulting, CBIZ, Inc., through subsidiary entities, offers several different types of services to its clients, including employee benefits consulting and compliance, property and casualty insurance, life insurance, payroll and other services (collectively "Affiliated Services"). CBIZ MHM may refer our clients to others who provide Affiliated Services, and there may be at any given time financial incentives to individuals or to CBIZ MHM if a client uses such Affiliated Services. Such financial incentives may be viewed as creating a conflict of interest for CBIZ MHM. If CBIZ MHM refers you to someone providing Affiliated Services and you agree to use one or more of such Affiliated Services, you hereby acknowledge such conflict of interest and agree that CBIZ MHM can perform the services described in this engagement letter on your behalf.

R. Limitations on Oral and Email Communication: We may discuss with you our views regarding the tax treatment of certain items and may provide you with tax information in the body of an email. Any advice or information delivered orally or in the body of an email (as opposed to a memorandum delivered as an email attachment) will be based upon limited tax research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts could affect our analysis and conclusions. Because of these limitations and the related risks, it may not be appropriate to proceed with any transaction solely on the basis of any oral or email communication, and we will not be liable for any loss, cost, or expense resulting from your decision to rely on any oral or email communication.

S. Indemnification. Unless otherwise prohibited by law or applicable professional standard, you shall indemnify and hold harmless CBIZ MHM and its personnel from and against any causes of action, damages (whether compensatory, consequential, special, indirect, incidental, punitive, exemplary, or of any other type or nature), costs and expenses (including, without limitation, reasonable attorneys' fees and the reasonable time and expenses of CBIZ MHM's personnel involved) brought against or involving CBIZ MHM at any time and in any way arising out of or relating to CBIZ MHM's services under this engagement, except to the extent judicially determined to have resulted from the bad faith, gross negligence, or willful or intentional misconduct of CBIZ MHM's personnel. This provision shall survive the termination of this agreement for any reason, and shall apply to the fullest extent of the law, whether in contract, tort, or otherwise.

If any action or proceeding (any of the foregoing being a "Claim") is threatened or commenced by any third party against CBIZ MHM that you are obligated to defend or indemnify under this Agreement, then written notice thereof shall be given to you as promptly as practicable. After such notice and only so long as CBIZ MHM's and your interests with respect to the claim remain consistent, no conflict exists, and, by your control of the defense, CBIZ MHM's insurance is not voided or otherwise compromised in any way, you shall be entitled, if you so elect in writing within ten days after receipt of such notice, to take control of the defense and investigation of such Claim and to employ and engage attorneys to handle and defend the same, at your sole cost and expense, with the approval of CBIZ MHM, which approval shall not be unreasonably withheld. CBIZ MHM shall cooperate in all reasonable respects with you and your attorneys in the investigation, trial and defense of such Claim and any appeal arising therefrom; provided, however, that CBIZ MHM may, at its own cost and expense, participate, through its attorneys or otherwise, in such investigation, trial and defense of such Claim and any appeal arising therefrom. You shall enter into no settlement of a Claim that involves a remedy other than the payment of money by solely you without the prior consent of CBIZ MHM.

After notice by you to CBIZ MHM of your election to assume full control of the defense of any such Claim, and CBIZ MHM's approval of selected counsel, you shall not be liable to CBIZ MHM for any legal expenses incurred thereafter by CBIZ MHM in connection with the defense of that Claim. If you do not assume full control over the defense of a Claim, then you may participate in such defense, at your sole cost and expense, and CBIZ MHM shall have the right to defend you in such manner as it may deem appropriate, at your cost and expense.

Terms and Conditions Applicable Only to Entities

T. Use of Mayer Hoffman McCann: In the event that you engage Mayer Hoffman McCann P.C. ("MHM PC") to provide you with attest services, we may disclose the information you provide to us in connection with this engagement to MHM PC in order to facilitate its performance of those services. In those circumstances only, you authorize MHM PC to provide us access to all of your files and accounting, tax, financial and other information in its possession for the purpose of providing all tax services requested.

U. Exceptions to Third Parties and Internal Use: Section B shall not restrict you from complying with any rules or laws requiring returns be made available to the public (*e.g.*, forms 990, 990-PF, 990-T).

V. Providing Forms K-1: If your tax return involves the preparation of Forms K-1, we may provide a copy of Form K-1 to the person described thereon.

W. Management Function. Management is responsible for all management decisions and performing all management functions, and for designating an individual, preferably from senior management, with suitable skill, knowledge, or experience to oversee these services, financial statement preparation services, bookkeeping services, tax services, or other services we provide. Management is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for them.